

EXHIBIT 29

GERSTMAN SCHWARTZ^{LLP}
ATTORNEYS AT LAW

November 19, 2018

Honorable William H. Pauley
United States District Court Judge
Southern District of New York
New York, NY

Dear Judge Pauley:

I am a former prosecutor in Brooklyn, New York and I am now in the private practice of law. I write this letter in support of Michael Cohen, who I know is scheduled for sentencing in December. I have been friends with Michael Cohen and have represented him on various civil cases for approximately 24 years. I have thoroughly enjoyed being friends with Michael and I expect to be his friend for a long time. He is a highly intense and complicated individual, in which it has been widely reported that he has a tough exterior. He has been painted as a "Pitbull", but I have seen a much different side of Michael, who is most certainly a loving father, husband and loyal friend.

I am writing this letter with the full knowledge that Michael has pled guilty to charges of tax evasion, making false statements to a federally-insured bank and campaign finance violations. Michael Cohen is one of the most caring individuals I have met. He is one of the few people that will go out of his way to help people, any way he can on a daily basis. Over the years, Michael has referred legal matters to my firm in which we would provide legal services in exchange for legal fees. Although as a lawyer, he would deserve compensation for some of the work, investigation and research he performed on many of these cases, he never wanted to receive any compensation whatsoever. Instead, he would ask that the clients he would recommend received a discount in their legal fees. His first inclination is always to put the interests of others ahead of his own interests. It is with this mindset that probably led to the troubles he has in the instant case.

A large percentage of cases he has sent to my firm were pro-bono cases for people who could not afford legal fees. Michael secured free legal services for people because he has a heart of gold. He is a relentless advocate and he is just as passionate for a pro-bono client as he is on a profitable business transaction. Not only would Michael refer cases to me of those who are less fortunate, he would call me constantly to check up on those pro-bono clients in order to assure

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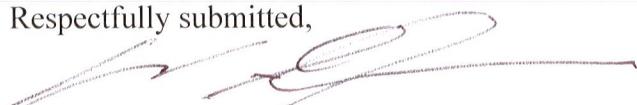
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that they were getting the best representation possible. He checked up constantly because he truly cares about people and solving their problems.

I have had the privilege to socialize with Michael, his wife Laura and his two beautiful children, Samantha and Jake since they were young children. I have had multiple opportunities to observe Michael in his role as a husband and father. Very simply, he is truly the best! I know many people claim the role of the best dad and best husband, but Michael is truly at the top of the heap. As little kids, Michael was constantly looking after their every need and doing everything in his power to make sure that Sammy and Jake had a wonderful loving home. I watched Michael go all over the country to work with his son Jake, to harness his skills as a pitcher. He used to spend hours showing me video of Jake and his various pitching styles. Sammy who is a graduate of the University of Pennsylvania, is a smart, passionate and wonderful young adult. Michael can certainly take credit for Sammy's success because of being such an incredible role model. Laura, Jake and Sammy have suffered beyond any words from the ordeal that Michael finds himself in today. The family has been barraged with ridicule, death threats, cyber-bullying and they need Michael to get them through this horrible ordeal.

I am asking this court to give Michael Cohen the least severe punishment possible. Michael has taken responsibility for his acts and I am hopeful you will balance the crimes in his current case, with all the good deeds he has done in his life. Michael is a good person and he has helped so many others with their problems and his family needs him. Michael has already received a severe punishment by the public nature of this case and I have observed first hand, Michael and members of his family being abused by people on the streets of New York City and by constant harassment by the press. They have written awful and unfair articles about him. The harassment, abuse and ridicule he has received over this situation has caused irreparable harm to Michael and his family. No punishment can be as severe as the punishment he has already endured. It is only because of his strong will, love for his family and his love for his country, that has gotten him though these impossible times. There is light at the end of the tunnel for Michael and he will come out the other end a better, stronger person. I know he will spend his remaining days performing good deeds for others. I am hopeful your honor will take into account the full set of circumstances which makes this case very unique and give Michael a second chance in his life. Thank you very much for your consideration.

Respectfully submitted,


David M. Schwartz